

**BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION**

**NASHVILLE, TENNESSEE**

**February 26, 2021**

**IN RE:**

**PETITION OF PIEDMONT NATURAL GAS  
COMPANY, INC. FOR APPROVAL OF AN  
ADJUSTMENT OF RATES, CHARGES, AND  
TARIFFS APPLICABLE TO SERVICE IN  
TENNESSEE**

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**DOCKET NO.  
20-00086**

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**ORDER IMPOSING CONDITIONS AND REFUND REQUIREMENTS REGARDING  
PIEDMONT NATURAL GAS COMPANY, INC.’S INTENTION TO IMPLEMENT NEW AND  
TEMPORARY RATES PURSUANT TO TENN. CODE ANN. § 65-5-103(B)**

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This matter came before Commissioner Robin L. Morrison, Commissioner John Hie, and Commissioner David F. Jones of the Tennessee Public Utility Commission (the “Commission” or “TPUC”), the voting panel assigned to this docket, during a regularly scheduled Commission Conference held on December 14, 2020, to consider the appropriate conditions to impose on the implementation of new and temporary rates by Piedmont Natural Gas Company, Inc. (“Piedmont” or “Company”) as noticed in the *Notice of Intent to Implement Rates Subject to Refund Pursuant to Tenn. Code Ann. § 65-5-103(b)(1) of Piedmont Natural Gas Company, Inc.* (“*Notice of Intent*”) filed on November 6, 2020.

**PROCEDURAL BACKGROUND**

Piedmont is a subsidiary of Duke Energy Corporation and is incorporated under the laws of Tennessee. Piedmont is a public utility under the jurisdiction of the Commission and is in the business of transporting, distributing, and selling natural gas to approximately 191,000 residential,

commercial, and industrial customers in the State of Tennessee.<sup>1</sup> On July 2, 2020, Piedmont filed the *Piedmont Natural Gas Company Inc. Petition for an Adjustment of Rates, Charges, and Tariffs Applicable to Service in Tennessee* (“*Petition*”) seeking an increase in rates; revisions to rate and service schedules, service regulations, and depreciation rates; and amortization of certain deferred regulatory assets.

The *Petition*, which is currently pending before the Commission, seeks to increase base service rates, inclusive of certain Integrity Management Rider (“IMR”) charges, by \$29.9 million annually.<sup>2</sup> The proposed base rates represent an increase of 23.9% to the current base rates of residential customers, as well as increases ranging from 11.6% to 19.9% for other customer classes.<sup>3</sup>

The Consumer Advocate Unit within the Financial Division of the Office of the Tennessee Attorney General (“Consumer Advocate”) filed a petition to intervene in these proceedings on July 30, 2020, which was subsequently granted by the Hearing Officer.<sup>4</sup> Thereafter, the parties were unable to come to an agreement upon a procedural schedule. The Company sought to have its rates implemented before the end of the calendar year and the Consumer Advocate asserted a need for more time to investigate the new rates sought by Piedmont.<sup>5</sup> Taking into account the preferences of the parties, the challenges of scheduling around holidays, the impact of the COVID-19 pandemic on the investigation of the proposed rates, and the need for sufficient time to test the

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<sup>1</sup> *Piedmont Natural Gas Company Inc. Petition for an Adjustment of Rates, Charges, and Tariffs Applicable to Service in Tennessee*, p. 2 (July 2, 2020).

<sup>2</sup> Paul M. Normand, Pre-Filed Direct Testimony Re: Embedded Cost of Service Rate Design Recommendations, Exh. PMN-4-COS (July 2, 2020).

<sup>3</sup> *Id.*; Kally Couzens, Pre-Filed Direct Testimony, Exhibit KAC-4 (July 2, 2020).

<sup>4</sup> *Order Granting the Petition to Intervene Filed by the Consumer Advocate* (August 24, 2020).

<sup>5</sup> *Piedmont Natural Gas Company’s Letter to the Hearing Officer Regarding Revised Procedural Schedule* (August 6, 2020); *Letter of the Consumer Advocate to the Hearing Officer Regarding Procedural Schedule* (August 12, 2020).

veracity of the requested rate increase, the Hearing Officer issued a procedural schedule with a target date for a hearing on the merits during the week of January 11-15, 2021.<sup>6</sup>

### **PIEDMONT’S NOTICE OF INTENT TO IMPLEMENT NEW RATES ON JANUARY 2, 2021**

On November 6, 2020, Piedmont filed its *Notice of Intent* informing the Commission that, in accordance with its statutory right to do so, it will place the proposed base rates into effect on January 2, 2021.<sup>7</sup> In essence, the Company provided notice that it will increase the base rates for customers on January 2, 2021, before the Commission has determined whether such new rates are just and reasonable.

As the *Petition* for a rate increase filed by the Company will still be pending at the expiration of six months, Piedmont has the statutory right to implement the proposed rates by simply notifying the Commission in writing of its intent to do so. The Commission, however, has a statutory right, but not an obligation, to require Piedmont to file a bond in an amount of the proposed annual increase to secure any refund the Commission may order when the case is completed. Tenn. Code Ann. § 65-5-103(b)(1) states:

If the investigation has not been concluded and a final order made at the expiration of six (6) months from the date filed of any such increase, change or alteration, the utility may place the proposed increase, change or alteration, or any portion thereof, in effect at any time thereafter prior to the final commission decision thereon upon notifying the commission, in writing, of its intention so to do; provided, that the commission may require the utility to file with the commission a bond in an amount equal to the proposed annual increase conditioned upon making any refund ordered by the commission as provided in subdivision (b)(2).

In its *Notice of Intent*, Piedmont acknowledges that the Commission has the authority to require a bond to secure any refund that may be ordered, but states that a bond should not be required for the following reasons:

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<sup>6</sup> *Order Establishing a Procedural Schedule* (August 25, 2020).

<sup>7</sup> *Notice of Intent to Implement Rates Subject to Refund Pursuant to Tenn. Code Ann. § 65-5-103(b)(1) of Piedmont Natural Gas Company, Inc.* (“*Notice of Intent*”), p. 3 (November 6, 2020).

- A. First, Piedmont's current credit ratings by Moody's and Standard & Poor's are A3 and A- respectively, indicating that these credit rating agencies assess Piedmont as a credit-worthy entity with regard to its unsecured debt obligations.
- B. Second, Piedmont is a subsidiary utility of Duke Energy Corporation, which is also rated as a creditworthy entity by Moody's and Standard and Poor's.
- C. Third, Piedmont is wholly within the regulatory authority of this Commission with respect to the rates it may charge its customers in Tennessee and, within the limits of the laws applicable to the Commission's regulation of Piedmont, the Commission has complete control over such rates.
- D. Fourth, any required refund will not exceed Piedmont's financial capability as the annual revenue amount of the tariff base rate increase to be implemented on January 2, 2021, is less than 20 percent of Piedmont's total annual revenue requirement in Tennessee. Further, the time period associated with any potential refund is practically limited as Piedmont anticipates the Commission's final order approving rates in this proceeding will be issued no later than April 2, 2021 pursuant to Tenn. Code Ann. § 65-5-103(a).<sup>8</sup>

Thus, Piedmont's *Notice of Intent* committed the Company to providing a refund to customers for the rate increase that is in excess of the rates established in the Commission's final determination at the conclusion of the rate case.

Piedmont asserted that the proposed rates implemented on January 2, 2021, will remain in effect until the effective date of new rates approved by the Commission in this docket and shall be subject to any refund obligation ordered by the Commission.<sup>9</sup> Piedmont further committed to maintain its books and records in such a manner that Piedmont and the Commission will be able to determine to whom and in what amount refunds should ultimately be made in this proceeding, if ordered by the Commission.<sup>10</sup>

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<sup>8</sup> *Id.* at 4.

<sup>9</sup> *Id.* at 3.

<sup>10</sup> *Id.*

## RESPONSE OF THE CONSUMER ADVOCATE

On December 3, 2020, the Consumer Advocate filed the *Response to Piedmont's Notice of Intent to Implement Rates Subject to Refund* ("Response"). In its *Response*, the Consumer Advocate acknowledged that Piedmont may put its proposed base rates into effect subject to refund beginning on January 2, 2021. Nevertheless, the Consumer Advocate stated it was unaware of any case in the modern history of the agency where a utility has put interim rates into effect during a pending rate case.<sup>11</sup> The Consumer Advocate argued that if Piedmont moved forward with its plans to charge the proposed rates to customers prior to the Commission's approval, then the Commission should consider certain safeguards.<sup>12</sup>

First, the Consumer Advocate asserted that Piedmont's Integrity Management Rider ("IMR") filing, which was submitted in Commission Docket No. 20-00130, should go into effect at the same time as Piedmont's proposed interim rates.<sup>13</sup> The testimony of Piedmont witness Pia Powers set forth the Company's proposal to include IMR costs in the proposed base rates requested in the rate case and, correspondingly, to reset the IMR surcharge to zero beginning with implementation of these rates in January 2021.<sup>14</sup> According to the Consumer Advocate, if the IMR rates were not reset concurrently with implementation of the proposed base rates in January 2021, Piedmont would double-recover for IMR costs; once through inclusion of these costs in the proposed base rates and again through continuation of the IMR surcharge.<sup>15</sup>

The IMR filing in Commission Docket No. 20-00130 "trues up" the IMR mechanism through October 2020. The Consumer Advocate asserted that as Piedmont's plan is to roll the

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<sup>11</sup> *Consumer Advocate's Response to Piedmont's Notice of Intent to Implement Rates Subject to Refund* ("Response"), p. 1 (December 3, 2020).

<sup>12</sup> *Id.* at 2.

<sup>13</sup> *Id.*

<sup>14</sup> *Id.*

<sup>15</sup> *Id.* at 3.

IMR costs into base rates and reset the IMR surcharge to zero as of January 2021, the Company should be directed to file the IMR data necessary to reconcile and true-up the months of November and December 2020.<sup>16</sup> According to the Consumer Advocate, the filing for these two months is needed to appropriately reconcile the IMR mechanism through the end of 2020, consistent with Piedmont's proposal to incorporate IMR costs in base rates beginning January 2021.<sup>17</sup>

Second, the Consumer Advocate asserted that Piedmont's proposed base rates should be applied only to gas consumed after the expiration of the statutory six-month period on January 2, 2021.<sup>18</sup> Gas consumed during a billing period that spans the planned January 2, 2021 effective date should be prorated for usage prior to that date at the existing base rates, with usage occurring on and after January 2, 2021 being billed at the proposed base rates.<sup>19</sup> The Consumer Advocate claimed that clarification of the application of the proposed base rate only to usage on or after the effective date of these rates is needed to ensure that all customers are treated equally.<sup>20</sup>

Third, the Consumer Advocate argued that, if the Commission orders a refund of any disallowed rates put into effect by Piedmont, customers should be made whole by applying a carrying charge/interest rate equal to the Company's approved rate of return.<sup>21</sup> The Consumer Advocate asserted that in the event of a refund, customers would have overpaid for their services up until a final decision in this docket and that Piedmont would have benefitted by receiving more money than it was entitled to recover over this period.<sup>22</sup> The Consumer Advocate analogized this circumstance to a short-term loan from the ratepayers, which should be subject to a carrying charge equal to the approved rate of return.<sup>23</sup> The Consumer Advocate also claimed that, consistent with

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<sup>16</sup> *Id.* at 4.

<sup>17</sup> *Id.*

<sup>18</sup> *Id.*

<sup>19</sup> *Id.*

<sup>20</sup> *Id.*

<sup>21</sup> *Id.* at 5.

<sup>22</sup> *Id.*

<sup>23</sup> *Id.*

Tenn. Code Ann. § 65-5-103(b)(2), Piedmont should be required to maintain records such that individual customers will be refunded the precise amount to which they are entitled.<sup>24</sup>

Finally, the Consumer Advocate urged the Commission to impose a bond requirement on Piedmont for the interim rates subject to refund.<sup>25</sup> The Consumer Advocate argued that imposing a bond could serve as a precaution to ensure the process is fair and in the public interest.<sup>26</sup> The Consumer Advocate contends that a bond is also appropriate because there is a significant element of risk associated in light of the size of the requested rate increase and the Company's contention that it could not continue to invest in new plant, add new customers, or provide adequate, safe and reliable service without the increase, Piedmont's ability to issue refunds to customers if ordered is anything but certain.<sup>27</sup> Finally, the Consumer Advocate asserted that a bond requirement provides a level of certainty to Piedmont's request, claiming that any belief by Piedmont that it is unlikely to secure a bond would undercut Piedmont's requested action to implement the proposed base rates.<sup>28</sup>

#### **REPLY OF PIEDMONT**

On December 8, 2020, the Company filed the *Piedmont Natural Gas Company Inc's Response to the Consumer Advocate Filing* ("Reply"). In its *Reply*, Piedmont indicated its general agreement with two of the Consumer Advocate's conditions. First, Piedmont stated that it had no objection to the adoption and implementation of the proposed IMR rates filed in Docket No. 20-00130.<sup>29</sup> The Company stated that its proposed IMR surcharge changes are scheduled by tariff to

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<sup>24</sup> *Id.* at 5-6.

<sup>25</sup> *Id.* at 6.

<sup>26</sup> *Id.*

<sup>27</sup> *Id.* at 6-7.

<sup>28</sup> *Id.* at 7.

<sup>29</sup> *Reply*, pp. 3,8 (December 8, 2020).

occur at the beginning of January each year, and that implementation of the proposed IMR rates in January 2021 is consistent with the tariff.<sup>30</sup>

Piedmont also agreed that any refunds ordered by the Commission at the conclusion of the rate case should be done on an individual customer basis as opposed to a customer class basis and that interest should be applied and paid to customers receiving any such refunds.<sup>31</sup> The Company, however, disagreed that Piedmont's authorized rate of return should be used to compute interest. Rather, it argued that the interest rate determined under TPUC Rule 1220-04-07-.03 should be applied to customer refunds under the Company's IMR and that Actual Cost Adjustment ("ACA") mechanisms should be used to compute interest on any refunds of disallowed rates ordered by the Commission.<sup>32</sup>

The Company disagreed with the Consumer Advocate's contention that the proposed base rates implemented on January 2, 2021 should be applied only to customer usage occurring on or after the effective date of the new rates.<sup>33</sup> The Company claimed that applying the new rates to "*services rendered*" after the effective date instead of "*bills rendered*" after the effective date is contrary to the plain language of Tenn. Code Ann. § 65-5-103(b), which gives Piedmont the statutory right to "place the proposed increase, change or alteration, or any portion thereof, in effect at any time" after expiration of six months from the date the rate case petition was filed.<sup>34</sup> The Company further asserted that rates which are not being used to bill customers are not "in effect." Unless rates are allowed to go into effect on January 2, 2021 for bills rendered thereafter, the Company would have to wait until February 2021 to implement the proposed base rates, which Piedmont argued was contrary to the controlling statute.<sup>35</sup> The Company also disagreed with the

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<sup>30</sup> *Id.*

<sup>31</sup> *Id.* at 5.

<sup>32</sup> *Id.* at 6.

<sup>33</sup> *Id.* at 3.

<sup>34</sup> *Id.* at 3-4.

<sup>35</sup> *Id.* at 4.



Consumer Advocate's assertion that proration of bills within a billing cycle is "standard in the industry;" asserting that Piedmont has never done so for any prior rate changes implemented in Tennessee and that it has been informed that neither does Atmos Energy Corporation prorate bills in this manner.<sup>36</sup> Piedmont claimed that its billing system is not currently capable of prorating Tennessee bills.<sup>37</sup>

Finally, the Company disagreed with the Consumer Advocate's request for the Commission to impose a bond requirement. Although Piedmont recognized the Commission's authority to require a bond, the Company claims there are several reasons why a bond should not be required in this case. First, noting that its total capitalization exceeds \$5.7 billion, annual Tennessee revenues before the rate case of about \$204 million, and that the depreciated value of its Tennessee rate base is about \$917 million, Piedmont asserted that it is a stable and financially sound utility with more than adequate assets available to fund any refunds that may be ordered by the Commission.<sup>38</sup> Second, with more than \$2.6 billion in currently outstanding unsecured long term debt, Piedmont relied upon its status as an investment grade rated utility by both Moody's and Standard and Poor's, which means that sophisticated experts in rating creditworthiness have concluded that Piedmont is a creditworthy borrower.<sup>39</sup> Third, Piedmont stated that its proposed base rates will be in effect for no more than three months and that even if its entire requested increase of \$29.9 million is disallowed, the maximum refund obligation would be approximately \$12 million as it typically collects about 40% of its annual margin revenue during the first calendar quarter when the proposed rates will be in effect.<sup>40</sup>

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<sup>36</sup> *Id.* at 4-5.

<sup>37</sup> *Id.* at 5.

<sup>38</sup> *Id.* at 6.

<sup>39</sup> *Id.* at 6-7.

<sup>40</sup> *Id.* at 7.

In light of its financial position, Piedmont stated that the amount of a potential refund obligation is not large enough to create a meaningful risk that Piedmont could not repay the disallowed rates.<sup>41</sup> Piedmont also noted that the Commission has direct supervisory authority over the Company. As such, the Commission could require any disallowed rates to be returned to customers through a rate reduction to effectuate the refunds.<sup>42</sup> Finally, Piedmont clarified that it is seeking a waiver of the bond requirement “in this case simply because the utilization of a third-party bond has both administrative and actual costs associated with it,” which are unnecessary “in the absence of any realistic insecurity regarding Piedmont’s ability to pay refunds to customers.”<sup>43</sup>

Following a review of the Consumer Advocate’s pre-filed direct testimony filed on November 30, 2020, Piedmont further indicated during the hearing on this issue that, on January 2, 2021, it would discount rates by 10% from those proposed in the *Notice of Intent*. This discount reflects revenue requirement adjustments proposed by the Consumer Advocate with which the Company agrees.<sup>44</sup>

## **THE HEARING**

The hearing on the *Notice of Intent* was noticed by the Commission on December 4, 2020 and held during the regularly scheduled Commission Conference on December 14, 2020. The hearing was held electronically via WebEx pursuant to Executive Order No. 16 issued by Governor Bill Lee on March 20, 2020, and most recently extended by Executive Order No. 65 issued on October 28, 2020, which authorizes the Commission to meet electronically, without a physical quorum. Electronic access to the hearing was made available to the parties and the public. Appearances were made by the following:

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<sup>41</sup> *Id.*

<sup>42</sup> *Id.* at 8.

<sup>43</sup> *Id.*

<sup>44</sup> *Transcript of Conference*, p. 19 (December 14, 2020); *Piedmont’s Temporary Rate Filing* (December 21, 2020).

Piedmont Natural Gas Company, Inc.– James H. Jefferies, IV Esq., McGuire Woods LLP, 201 North Tryon Street, Suite 3000, Charlotte, North Carolina, 28202; Paul S. Davidson, Esq., Waller Lansden Dortch & Davis, 511 Union Street, Suite 2700 Nashville, Tennessee 37219-2498

Consumer Advocate – Daniel P. Whitaker, III, Esq. Financial Division of the Office of the Tennessee Attorney General and Reporter, Post Office Box 20207, Nashville, Tennessee, 37219

Members of the public were given an opportunity to offer comments, but no one sought recognition to do so.

## **FINDINGS & CONCLUSIONS**

Tenn. Code Ann. § 65-5-103(b)(1) authorizes a public utility to place proposed rates or any portion of a rate increase into effect in the event that a final decision has not been rendered by the Commission within six months of the filing of the petition. The Commission can neither approve nor disapprove the Company's decision to temporarily increase rates pending the Commission's decision in the rate case. Rather, the Commission may implement conditions concerning refunds to which customers are entitled should any portion of the proposed rate increase be found to be beyond that which is just and unreasonable.

The Commission's powers to order refunds of any disallowed rates put into effect by the Company are set forth in Tenn. Code Ann. § 65-5-103(b)(2):

Where increased rates or charges are thus made effective, the interested utility shall maintain its records in such a manner as will enable it, or the commission, to determine the amounts to be refunded and to whom due, in the event a refund is subsequently ordered by the commission as provided in this subdivision (b)(2). Upon completion of the hearing and decision, the commission may order the utility to refund, to the persons in whose behalf such amounts were paid, such portion of such increase, change or alteration as shall have been collected under bond and subsequently disallowed by the commission. If the commission, at any time during the initial three (3) months' suspension period, finds that an emergency exists or that the utility's credit or operations will be materially impaired or damaged by the failure to permit the rates to become effective during the three-month period, the commission may permit all or a portion of the increase, change or alteration to become effective under such terms and conditions as the commission may by order prescribe. Any increase, change or alteration placed in effect under this subsection

(b) under bond may be continued in effect by the utility, pending final determination of the proceeding by final order of the commission or, if the matter be appealed, by final order of the appellate court. Should the final order of the commission be appealed while increased rates or charges are being collected under bond, the court shall have power to order an increase or decrease in the amount of the bond as the court may determine to be proper. In the event that all or any portion of such rates or charges have not been placed into effect under bond before the commission, the court considering an appeal from an order of the commission shall have the power to permit the utility to place all or any part of the rates or charges into effect under bond.

Further, Tenn. Code Ann. § 65-5-103(c) provides that Piedmont must make any refund ordered by the Commission within ninety (90) days after the case becomes final:

In the event the commission, by order, directs any utility to make a refund, as provided in subsection (b), of all or any portion of such increase, change or alteration, the utility shall make the same within ninety (90) days after a final determination of the proceeding by final order of the commission or, if the matter be appealed, by final order of the appellate court, with lawful interest thereon.

Based upon review of the record related to Piedmont's written notice of its intent to implement rates subject to refund, the Hearing Panel recognized the Company's statutory right to implement the proposed base service rates set forth therein effective January 2, 2021. As acknowledged by the Company, and consistent with its statutory powers, the Commission will require refunds of any rates implemented and collected by the Company that the Commission may subsequently disallow at the conclusion of this rate case.<sup>45</sup>

The Hearing Panel found that any such refunds shall be done on an individual customer basis and that interest shall be applied to any such refunds and shall be calculated at the Company's authorized rate of return to be established in this docket. Using the authorized rate of return in this manner is consistent with annual rate review mechanisms in effect for similarly situated gas utilities in Tennessee. The Hearing Panel further found that the Integrity Management Rider Surcharge rate changes filed in Docket No. 20-00130 should be implemented simultaneously with

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<sup>45</sup> *Id.* at 39-40.

the proposed base service rates. These rate changes are to be applied on a “bills rendered” basis for all bills issued on or after the effective date of January 2, 2021. In addition, the Hearing Panel directed Piedmont to file Integrity Management Rider data and balances for the months of November and December 2020 in Docket No. 20-00130 by March 31, 2021, which the Commission will consider in that docket during a future conference.<sup>46</sup>

Finally, although the Commission has the authority to require Piedmont to file a bond to secure any refund that may be ordered, the Hearing Panel found that a bond is not warranted in this case due in part to the credit ratings and creditworthiness of Piedmont, as well as the long history of financial stability and regulatory compliance Piedmont has with the Commission. This decision is based on the specific facts of this case and represents a policy decision that may be revisited and reconsidered if a similar request were to arise in the future. The Hearing Panel reminded Piedmont of its obligation to maintain its books and records in such a manner as will enable the Company and the Commission to determine the amounts to be refunded and to whom due, in the event a refund is ordered by the Commission.

**IT IS THEREFORE ORDERED THAT:**

1. Piedmont Natural Gas Company, Inc. shall provide refunds of any portion of the proposed rates implemented by the Company on January 2, 2021, that is later disallowed by the Commission at the conclusion of this rate case.
2. The refunds provided by the Piedmont Natural Gas Company, Inc. shall be done on an individual basis and interest shall be calculated at the authorized rate of return set at the conclusion of this rate case.
3. The Integrity Management Rider Surcharge rate changes in Docket No. 20-00130 shall be implemented simultaneously with the rates implemented by Piedmont Natural Gas

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<sup>46</sup> *Id.* at 40.

Company, Inc. on January 2, 2021.

4. Piedmont Natural Gas Company, Inc. shall file Integrity Management Rider data and balances for the months of November and December 2020 in Commission Docket No. 20-00130 by March 31, 2021 for future consideration in that docket.
5. Piedmont Natural Gas Company, Inc. shall maintain its books and records in such a manner as will enable the Company and the Commission to determine the amounts to be refunded and to whom in the event a refund is necessary when rates are set at the conclusion of this docket.
6. Piedmont Natural Gas Company, Inc. shall file tariffs reflecting this decision on December 21, 2020.
7. Any party aggrieved by the Commission's decision in this matter may file a Petition for Reconsideration with the Commission within fifteen (15) days from the date of this Order.
8. Any party aggrieved by the Commission's decision in this matter has the right to judicial review by filing a Petition for Review in the Tennessee Court of Appeals, Middle Section, within sixty (60) days from the date of this Order.

**FOR THE TENNESSEE PUBLIC UTILITY COMMISSION:**

**Commissioner Robin L. Morrison  
Commissioner John Hie, and  
Commissioner David F. Jones concurring.**

None dissenting.

**ATTEST:**



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**Earl R. Taylor, Executive Director**